

**Washoe County, Nevada**  
Unaudited Interim Quarterly Financial Report  
For the Six Months Ended December 31, 2015

As prescribed by NRS 244.225, the following unaudited interim financial statements represent the receipts and expenditures for Washoe County for the fiscal year quarter ending December 31, 2015. These financial statements are unaudited and presented for interim information only. The financial statements are presented by fund group to include both the governmental funds of the County maintained on a partial accrual basis and the proprietary funds of the County maintained on a full-accrual basis. Certain accruals are maintained on a monthly basis by the County's financial systems and are presented in these interim statements and may include: salaries and wages earned but not yet paid, goods received but not yet invoiced and paid, amounts due and billed for services or grant reimbursements but not yet received.

Detailed bills allowed by payee for services, supplies and capital outlay may be found in a companion report also posted on the Washoe County Finance/Comptroller website. The details of the receipts and bills allowed are public record and are available for inspection and copying pursuant to the provisions of NRS239. For further information contact Washoe County Comptroller, 1001 East 9th Street, Reno, Nevada, phone 775-328-2552.

<b>General Fund</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 34,491,813	\$ 80,529,121
Licenses and permits	2,092,203	2,742,246
Intergovernmental revenues	28,343,636	40,110,556
Charges for services	5,671,914	11,436,504
Fines and forfeits	1,785,755	3,299,944
Miscellaneous	(176,432)	980,750
Total Revenues	72,208,889	139,099,121
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	36,148,194	69,658,466
Employee benefits	20,680,730	36,924,471
Services and supplies	14,280,865	26,316,115
Capital outlay	163,775	181,474
Intergovernmental	770,338	2,055,805
Total Expenditures	72,043,902	135,136,331
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from asset disposition	8,616	8,616
Transfers in	58,600	117,200
Transfers out	(6,610,830)	(12,401,759)
Total Other Financing Sources (Uses)	(6,543,614)	(12,275,943)
Net Change in Fund Balance	\$ (6,378,627)	\$ (8,313,153)

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<b>Special Revenue Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 5,595,526	\$ 12,764,162
Licenses and permits	410,436	830,542
Intergovernmental revenues	15,416,575	24,888,591
Charges for services	2,912,468	6,849,883
Fines and forfeits	587,055	1,084,701
Miscellaneous	3,422,898	4,321,836
Total Revenues	28,344,958	50,739,715
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	9,640,551	18,573,340
Employee benefits	4,101,479	8,228,348
Services and supplies	14,712,039	27,731,507
Capital outlay	1,791,208	4,812,691
Intergovernmental	299,666	720,132
Total Expenditures	30,544,943	60,066,018
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers in	4,279,540	8,688,574
Transfers out	(661,322)	(1,395,057)
Total Other Financing Sources (Uses)	3,618,218	7,293,517
Net Change in Fund Balance	\$ 1,418,233	\$ (2,032,786)

<b>Debt Service Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 1,136,070	\$ 2,836,398
Miscellaneous	21,031	199,253
Total Revenues	1,157,101	3,035,651
<b>EXPENDITURES:</b>		
Debt service	4,136,347	5,137,913
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers in	2,156,511	3,436,041
Net Change in Fund Balance	\$ (822,735)	\$ 1,333,779

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<b>Capital Project Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 1,615,528	\$ 3,788,576
Intergovernmental revenues	902,947	986,754
Miscellaneous	(92,275)	488,069
Total Revenues	2,426,200	5,263,399
<b>EXPENDITURES:</b>		
Intergovernmental	1,434,669	1,667,340
Capital outlay	1,811,335	3,517,068
Debt service	80,260	326,960
Total Expenditures	3,326,264	5,511,368
<b>OTHER FINANCING SOURCES (USES)</b>		
Other financing sources	-	12,333,202
Transfers in	1,250,000	2,500,000
Transfers out	(472,500)	(945,000)
Total Other Financing Sources (Uses)	777,500	13,888,202
Net Change in Fund Balance	\$ (122,564)	\$ 13,640,233
<b>Enterprise Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	\$ 4,114,991	\$ 8,717,542
<b>OPERATING EXPENSES:</b>		
Salaries and wages	827,754	1,570,745
Employee benefits	280,686	622,911
Services and supplies	1,724,907	3,565,909
Depreciation	931,812	1,862,466
Total Operating Expenses	3,765,159	7,622,031
Operating Income (Loss)	349,832	1,095,511
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings (loss)	(302,338)	208,213
Interest/bond issuance costs	-	(42,453)
Total Nonoperating Revenues (Expenses)	(302,338)	165,760
Income (Loss) Before Capital Contributions	47,494	1,261,271
<b>CAPITAL CONTRIBUTIONS:</b>	1,910,102	2,479,673
Change in Net Position	\$ 1,957,596	\$ 3,740,944

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<b>Internal Services Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	<b>\$ 15,629,648</b>	<b>\$ 32,720,139</b>
<b>OPERATING EXPENSES:</b>		
Salaries and wages	474,086	925,832
Employee benefits	210,377	426,534
Services and supplies	14,521,105	29,785,238
Depreciation	318,071	638,736
Total Operating Expenses	15,523,639	31,776,340
Operating Income (Loss)	106,009	943,799
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings (loss)	(124,652)	70,953
Gain (loss) from asset disposition	47,685	47,685
Total Nonoperating Revenues (Expenses)	(76,967)	118,638
Income (Loss) Before Capital Contributions and Transfers	29,042	1,062,437
<b>CAPITAL CONTRIBUTIONS:</b>	<b>261,042</b>	<b>261,042</b>
Change in Net Position	<b>\$ 290,084</b>	<b>\$ 1,323,479</b>